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February 26, 2008

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Office of Filings and Information Services  
Filer Support #2  
Room #2531  
100 F Street, N.E.  
Washington, D.C. 20549

**PROCESSED**

**FEB 28 2008**

**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Citigroup Funding Inc. (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

**Equity LinKed Securities (ELKS®) Based Upon the Common Stock of  
Time Warner Inc. Due 2009**

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

*Beth A. Kleiman*

Beth A. Kleiman

**END**